



# Carbon footprint measurement: what scope?

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## I. INTRODUCTION

Since 2020, more and more NGOs have embarked on a low-carbon strategy. The first step in this process is to draw up a Greenhouse Gas Emissions Balance (BEGES). The aim of this is to quantify GHG emissions by emitting station, then to prioritize them and define actions to reduce emissions in order to achieve the targets set. In 2021, ten NGOs<sup>1</sup> were accompanied through the Citepa consultancy to:

- define together the emission sources to be taken into account in their balance sheet and the associated reduction targets;
- choose the appropriate calculation tools from among those available;
- and identify which data are available internally and which are missing.

This work formed the basis of the dynamics of the REH Carbon Working Group, which has gradually welcomed new members. The interactions and exchanges within this WG over the past three years have shown that each NGO that embarks on this approach faces similar questions.

The aim of this document is therefore **to** build on the work already carried out, and to **guide NGOs embarking on the process in defining their BEGES scope.**

## II. BEGES FRAMEWORK

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<sup>1</sup> Action Contre la Faim, CARE France, the French Red Cross, Electriciens Sans Frontières, Handicap International, Médecins du Monde, Première Urgence Internationale, Oxfam Intermón, Secours Islamique France and Solidarités International, grouped together in the CHANGE consortium, which later became the REH Carbon WG.

## a. Definitions:

In this document, we will distinguish between two carbon accounting scopes:

**Target scope** = defined once, constant

The **target** quantification **scope** for NGOs includes all **emissions likely to be generated** by their operations and activities, and which should be considered as part of their carbon footprint. This scope corresponds to the operational perimeter that NGOs **should** consider for their BEGES.

**Actual scope** = varies for each BEGES carried out, depending on the capacity of the NGO.

NGOs will not necessarily be able to estimate all the emissions in the target scope from their first BEGES (or even from subsequent BEGESs), for lack of available data, human resources and/or sufficient skills. For each BEGES carried out, there is therefore a **real quantification perimeter** which includes all the **emissions that the NGO is able to account for to date**.

NGOs **will need to progressively extend** the actual scope of quantification over the course of iterations, to eventually be able to produce a complete BEGES where the actual scope is equal to the target scope.

## b. Methodology

There are several methodological options available for producing BEGESs. Before defining the target quantification perimeter, it is therefore necessary to carry out a scoping exercise, specifying certain choices in terms of methodology and emissions categorization. Here are the choices made by the NGO group:

### Operational control

The NGOs have chosen to determine the sources of emissions to be considered using **the "operational control" approach**, as opposed to the "financial control" approach. In this way, all **equipment and facilities operated** are taken into account, irrespective of ownership or financial holding criteria.

### GHG and other warming effects taken into account

As far as possible, the NGOs wanted to take into account all the climatic effects and impacts of their operations and activities. The range of GHGs to be taken into account therefore includes the main GHGs (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O) and all those in the halogenated gas family (SF<sub>6</sub>, NF<sub>3</sub>, PFC, HFC, CFC, HCFC, PFC, etc.), including those outside the scope of the Kyoto Protocol. In addition, the net warming effect of aircraft condensation trails will also have to be accounted for, through the use of appropriate emission factors (EF).

### Categorizing emissions

To take into account the specific nature of the operations and activities of humanitarian NGOs, emissions are categorized according to the GHG Protocol reporting format, but with several adaptations:

- Addition of indirect emissions associated with the travel of visitors and clients (in the context of NGO activity, "clients" are considered to be the beneficiaries of actions);
- Subdivision of certain emission items into sub-categories, notably those linked to the purchase of goods and services, the use of distributed products, business travel and commuting.

This standard categorization is intended to facilitate the comparability of the BEGESs of the various NGOs, but it is likely to vary according to the NGOs' ability to obtain data in a format compatible with the categories defined. For example, with regard to emissions linked to business travel, one of the NGOs in the group had the information in the form of hotel bookings and cab hire, while another obtained the information via accounting data as a "travel expense account", making it impossible to separate the data between transport and hotels.

### Treatment of fixed assets

In the interests of standardization and comparability of the BEGESs of the various NGOs, it has been agreed that the assets to be recorded under fixed assets are only buildings and other structures, with the exception of those intended for beneficiaries;

Under the GHG Protocol, fixed assets are not depreciated. In other words, all emissions associated with the construction or manufacture of these assets are to be accounted for in the year of construction or manufacture. Although this may lead to occasional peaks in emissions in certain years, it is expected that the trend in emissions across the organization as a whole will not be significantly affected.

On occasion, this rule has been circumvented by certain organizations in order to ensure the comparability of their carbon footprints. For example, when purchasing an office building in the reference year, the peak emissions associated with non-amortization would have distorted any future comparison.

## III. PERIMETERS

The NGOs in the CHANGE consortium wanted to work together to define the target perimeters for quantifying their BEGES. The aim of this collective reflection, supported by Citepa's expertise, was to come up with a recommendation that could also be applied by the humanitarian aid sector in general. The diversity of the NGOs in the consortium made it possible to take into account the challenges posed by different modes of intervention, sizes and organizations. The results of these collective deliberations are presented here to provide guidance to new international solidarity organizations embarking on a process of reducing their footprint.

### a. Selected Criteria

#### Scope

In line with existing regulations, scope is a first selection criterion. Indeed, Scope 1 emissions (direct GHG emissions) and, to a certain extent, Scope 2 emissions (indirect energy-related emissions) are almost exclusively the responsibility of the organization, and are therefore compulsorily included in the scope. Scope 3 emissions (other indirect emissions) are also the responsibility of suppliers and other stakeholders external to the organization. They were therefore studied in greater detail to determine their relevance to the NGOs' target scope. The NGOs' wish was to have as complete a scope as possible, and only a few categories were excluded.

#### Weight in total emissions.

The aim of a BEGES is to direct actions to reduce emissions towards the most important items. A decision not to include a category can therefore be made *a priori* if it is felt that this represents a negligible opportunity for action.

An estimate of the average weight of emissions for each item/sub-item has therefore been made on the basis of the study samples. In the absence of data, or where there was too much uncertainty, a qualitative

assessment was made.

*Note: this qualitative assessment was not considered sufficiently reliable by the NGOs to justify the exclusion of a category, and this criterion was therefore not taken into account in the end.*

### Action levers.

By the same token, the inclusion in the quantification perimeter of an emissions item over which an organization has no leverage is of limited interest. Calculating the associated emissions will mobilize resources without any action being taken. It is therefore possible to choose to exclude these items. An assessment of the importance of action levers, in terms of achievable emissions reduction and supposed ease of implementation, was therefore carried out during the study.

*Note: in the same way, the NGOs felt that it was complicated to ensure that there were no means of action without knowing the details of the origin of emissions, and an a priori absence of levers was not considered sufficient to justify the exclusion of a category.*

### Challenges and co-benefits.

An item representing a small quantity of emissions could be kept within the scope of quantification if it is associated with a high level of strategic stakes and/or co-benefits. These could include: business risks and opportunities (reputation, regulation, market, etc.), employee commitment, and environmental and social co-benefits.

An assessment of the importance of these issues and co-benefits in the humanitarian aid sector was therefore also carried out.

### Others.

For some emissions items/sub-items, other criteria need to be taken into account. In particular, the fact that the emissions calculation methodology is complicated to implement is an unfavorable criterion, whereas the fact that emissions can be calculated automatically from other emissions already accounted for is a favorable criterion.

To sum up, when defining the target perimeters, **the consortium wanted to take into account as many emission items as possible, so as not to risk excluding any item that would in fact prove significant and possible to reduce.** However, some items may have been excluded from the target perimeters if it was felt that they were of little significance, gave rise to few levers for action and were **far removed from the key issues in the humanitarian aid sector.**

## b. Target perimeter

As a result of the study, only the "Downstream Leasing", "Franchises" and "Product Transformation" categories were excluded from the target scope, as they are not part of the NGO business model.

It should be noted that there is no obvious category to represent the emissions of an organization's partners. They may be included in the "Purchased products and services" category, if partners are regarded as a kind of subcontractor. Some organizations also choose to include them in the "Franchises" category.

The table below presents the emission items as categorized by the GHG-Protocol, the assessment of these items against the criteria presented above, and the decision as to whether or not to include them in the target scope of an NGO's BEGES.

Categorization			Criteria				Target perimeter
Scope	Position	Substation	Weight of emissions	Lever for action	Challenges and co-benefits	Other	
1	1-1 Stationary combustion sources		++	High	High		Yes
	1-2 Mobile combustion sources		++	High?	High		Yes
	1-3 Processes		/				Yes, because mandatory in certain regulations, but not applicable to NGOs
	1-4 Fugitive emissions		+	High	High		Yes
2	2-1 Electricity consumption		++	High	High		Yes
	2-2 Heat consumption, etc.		/				Yes, because mandatory in certain regulations, but probably negligible for NGOs
3 upstream	3-1 Purchased products and services	Beneficiaries	+++	Low	High		Yes, including cash transfers
		Delegations	+++	High	High		Yes
	3-2 Fixed assets		++	Weak?	Low		Yes

Categorization			Criteria				Target perimeter
Scope	Position	Substation	Weight of emissions	Lever for action	Challenges and co-benefits	Other	
	3-3 Fuels and energy		+	High	High	Deducted from scopes 1+2	Yes, (emissions linked to the extraction and transport of fossil fuels: automatically calculated from information on scopes 1 and 2).
	3-4 Upstream freight		+++	High	High		Yes
	3-5 Waste generated		+	Weak?	High		Yes
	3-6 Business travel	International	++	High?	High		Yes
		National	++	High?	Low		Yes
		Expatriate Breaks	? (++)	Weak?	High		Yes
	3-7 Commuting		++	Weak?	Low		Yes
3-8 Visitor and customer travel		+	Low	Low		Yes	
<b>3 down stream</b>	3-9 Downstream freight		/				Yes
	3-10 Product processing		/	Weak?	Low		No, not applicable to NGO operations
	3-11 Product use		(+ +)	?	?		Yes
	3-12 Product end-of-life		? (+)	Low	High		Yes
	3-13 Downstream leasing		/				No - not applicable to NGO operations
	3-14 Franchises		/				No - not applicable to NGO operations

### c. Actual scope: Case of a working group NGO

During the first assessments carried out by the NGOs, **the actual measurement perimeter was adapted** for several reasons:

- Limited resources for data collection and analysis, which were subsequently mobilized to estimate the most significant emission sources, for which levers for action were known;
- Unavailability of certain data, which had not been considered useful for operational management and therefore not previously collected.

The table below presents the case of an NGO, which has carried out two BEGES: the first in 2019, then a second in 2023. In both cases, the actual scope does not correspond to the target scope, but we can see an **evolution of the actual scope to include more emission items**.

Categorization			Target perimeter	Real perimeter - Ex: NGO X	
Scope	Position	Substation		BEGES n°1 - 2019	BEGES n°2 - 2023 <i>(variations in blue)</i>
1	1-1 Stationary combustion sources		Yes	Yes	Yes
	1-2 Mobile combustion sources		Yes	Yes	Yes
	1-3 Processes		Yes, because mandatory in certain regulations, but not applicable to NGOs	Not applicable	Not applicable
	1-4 Fugitive emissions		Yes	Yes	Yes
2	2-1 Electricity consumption		Yes	Yes	Yes
	2-2 Heat consumption, etc.		Yes, because mandatory in certain regulations, but probably negligible for NGOs	No - not concerned in the sample	No - not concerned in the sample

<b>3 upstream</b>	3-1 Purchased products and services	Beneficiaries	Yes	Yes	Yes
		Delegations	Yes	Yes	Yes
	3-2 Fixed assets		Yes	Yes	Yes
	3-3 Fuels and energy		Yes	Yes	Yes
	3-4 Upstream freight		Yes	Partial - central purchasing only / data not collected for local purchasing	Partial - central purchasing only / data not collected for local purchasing
	3-5 Waste generated		Yes	No - Data collection too time-consuming - presumed low impact	Partial: collection from a small sample to test hypotheses
	3-6 Business travel	International	Yes	Yes	Yes
		National	Yes	Yes	Yes
		Expatriate Breaks	Yes	No - Data collection too invasive, few levers for action	No - Data collection too invasive, few levers for action
	3-7 Commuting		Yes	Yes	Yes
3-8 Visitor and customer travel		Yes	No - Data collection too complicated	Partial: collection from a small sample to make an initial estimate of impact and levers for action	



<b>3 downstream</b>	3-9 Downstream freight		Yes	No - collection too complicated	No - collection too complicated
	3-10 Product processing		No, not applicable to NGO operations	Not in target perimeter	Not in target perimeter
	3-11 Product use		Yes	Yes, but only for money transfers, as the rest is too complicated to collect.	Yes for cash transfers and partial for the rest, helped by a change in collection tools
	3-12 Product end-of-life		Yes	no - Data collection too complicated - presumed low impact	no - Data collection too complicated - presumed low impact
	3-13 Downstream leasing		No - not applicable to NGO operations	Not in target perimeter	Not in target perimeter
	3-14 Franchises		No - not applicable to NGO operations	Not in target perimeter	Not in target perimeter

We believe that this table could be appended to the organizations' BEGES reports to clarify the scope (target and actual) of the BEGES achieved, or even to communicate on changes in scope compared with previous BEGESs. This last point is key to ensuring the comparability of organizations' BEGESs, or to explaining significant variations in results!

#### IV. CONCLUSION AND OUTLOOK

We hope that this presentation of our work, reflections and collective choices will help to enlighten other NGOs wishing to embark on the process of assessing their carbon footprint.

**To sum up our approach and recommendations: we approached the exercise of defining the target perimeter of our BEGES with a high level of ambition, and in line with the "Do no harm" principle that guides our action. We therefore chose to exclude only those categories that were clearly unrelated to our activities, and to keep within our target perimeter categories that might appear negligible, so as not to risk ignoring some of our impacts.**

This strong ambition on our target perimeter was not compatible with our capacities at the time of our first assessments. That's why we also wanted to show how the actual scope was chosen, and how it can evolve. The complexity of the approach should not be an obstacle, but **we believe that transparency in the choices made for each assessment is a key element in facilitating analysis, exchanges and comparisons, and the continuous improvement of the approach to reducing the carbon footprint in the aid sector.**